

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION**

**SECURITIES AND EXCHANGE §  
COMMISSION, §**

**Plaintiff, §**

**v. §**

**§**

**MARK DAVID SHAPIRO, §**

**PHILIP B. MURPHY, THOMAS §**

**GERALD DAHLEN, JR., ALBERT §**

**M. ABBOOD, AND JAMES H. §**

**THATCHER, §**

**Defendants. §**

**CIVIL ACTION NO. 4:05-CV-364  
(Judge Schneider/Judge Bush)**

**MEMORANDUM ADOPTING REPORT AND  
RECOMMENDATION OF THE UNITED STATES MAGISTRATE JUDGE**

Came on for consideration the report of the United States Magistrate Judge in this action, this matter having been heretofore referred to the United States Magistrate Judge pursuant to 28 U.S.C. § 636. On March 5, 2008, the report of the Magistrate Judge was entered containing proposed findings of fact and recommendations that Defendant Albert M. Abbood's Motion to Dismiss (Dkt. No. 62) should be GRANTED as to SEC's Claim Four and as to the SEC's complaint concerning FMG under Rule 9(b) and DENIED in all other respects.

The Court, having made a *de novo* review of the objections raised by Plaintiff, is of the opinion that the findings and conclusions of the Magistrate Judge are correct, and the objections of the Plaintiff are without merit. Therefore, the Court hereby adopts the findings and conclusions of the Magistrate Judge as the findings and conclusions of this Court, and Defendant Albert M. Abbood's Motion to

Dismiss (Dkt. No. 62) is GRANTED as to SEC's Claim Four and as to the SEC's complaint concerning FMG under Rule 9(b) and DENIED in all other respects.

**IT IS SO ORDERED.**

**SIGNED this 24th day of March, 2008.**

A handwritten signature in black ink, reading "Michael H. Schneider", written over a horizontal line.

MICHAEL H. SCHNEIDER  
UNITED STATES DISTRICT JUDGE